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Keith Adams

Valuation and Discovery Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹
Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**THIRTEENTH MONTHLY FEE STATEMENT OF DELOITTE TRANSACTIONS AND
BUSINESS ANALYTICS LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS VALUATION AND
DISCOVERY SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM JANUARY 1, 2018 THROUGH JUNE 30, 2018**

Name of Applicant:	Deloitte Transactions and Business Analytics LLP
Authorized to Provide Services as:	Valuation and Discovery Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 29, 2017
Period for which Compensation and Reimbursement is Sought:	January 1, 2018 through June 30, 2018
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$57,441.84
Amount of Expense Reimbursement Sought:	\$0.00
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$57,441.84</u>
Less 20% Holdback:	<u>(\$11,488.37)</u>
Total Fees and Expenses Due:	<u><u>\$45,953.47</u></u>

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

CUMULATIVE TIME SUMMARY

Trailing Fees For the Period of January 1, 2018 through June 30, 2018

Name	Position	Total	Hourly	Total Fees
Adams, Keith	Partner/Principal	6.80	\$640	\$4,352.00
Moss, Kevin	Partner/Principal	3.00	\$640	\$1,920.00
Hannagan, Peter	Senior Manager	22.70	\$561	\$12,734.70
Barrazotto, Chip	Consultant	80.90	\$388	\$31,389.20
Kandukuri, Pavani	Consultant	0.30	\$388	\$116.40
Ramakrishnan, Swetha	Consultant	3.00	\$388	\$1,164.00
Sawyer, Thomas	Consultant	1.20	\$388	\$465.60
Abrom, Carisa	Sr. Consultant	1.80	\$350	\$630.00
Total Fees		119.70		\$52,771.90

Average Billing Rate: \$440.87

CUMULATIVE FEES BY CATEGORY SUMMARY²

Trailing Fees For the Period of January 1, 2018 through June 30, 2018

Valuation Services

Project Categories	Total Hours	Total Fees
Trade Name Impairment Test	117.90	\$52,141.90
Preparation of Fee Applications	1.80	\$630.00
Total Fees	119.70	\$52,771.90

Discovery Services

Project Categories	Total Hours	Total Fees
User Fees		\$2,465.00
Hosting Fees		\$2,204.94
Total Fees		\$4,669.94

² Pursuant to the *Application of Debtors Pursuant to 11 U. S. C. §§ 327(a) and 328 and Fed. R. Bankr. P 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Transactions and Business Analytics LLP as Valuation and Discovery Services Provider Nunc Pro Tunc to the Petition Date* (the “DTBA Retention Application”), DTBA provides certain e-discovery services to the Debtors that may be billed according to different metrics than hourly rates, as set forth in Appendix B to the Engagement Letter (as such term is defined in the DTBA Retention Application).

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

January 01, 2018 - May 31, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
01/16/2018				
Hannagan, Peter	Discuss trade name impairment test requirements with C. Weber (Westinghouse).	\$561.00	1.0	\$561.00
01/17/2018				
Hannagan, Peter	Review prior Westinghouse trade name impairment test analyses to develop information request.	\$561.00	1.8	\$1,009.80
02/02/2018				
Adams, Keith	Discuss trade name impairment test with C. Weber (Westinghouse).	\$640.00	0.5	\$320.00
02/12/2018				
Adams, Keith	Call with J. Young, C. Weber, J. Hiltz (Westinghouse) and P. Hannagan and T. Sawyer (Deloitte) on Westinghouse business plan.	\$640.00	1.2	\$768.00
Hannagan, Peter	Call with J. Young, C. Weber, J. Hiltz (Westinghouse) and K. Adams and T. Sawyer (Deloitte) on Westinghouse business plan.	\$561.00	1.2	\$673.20
Sawyer, Thomas	Call with J. Young, C. Weber, J. Hiltz (Westinghouse) and P. Hannagan and K. Adams (Deloitte) on Westinghouse business plan.	\$388.00	1.2	\$465.60
02/20/2018				
Barrazotto, Chip	Meeting with P. Hannagan (Deloitte) to discuss trade name impairment valuation project.	\$388.00	0.4	\$155.20
Barrazotto, Chip	Research the weighted average cost of capital analysis for Westinghouse Electric Company LLC.	\$388.00	3.3	\$1,280.40
Barrazotto, Chip	Review of Westinghouse projections, including WEC Business Plan and the WEC 2018 Trade Name Impairment Test Statement of Work between Westinghouse and Deloitte.	\$388.00	2.8	\$1,086.40

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

January 01, 2018 - May 31, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
02/20/2018				
Barrazotto, Chip	Review the Westinghouse Goodwill Impairment testing report as of December 31, 2016 to compare and support certain valuation inputs selected.	\$388.00	1.7	\$659.60
Hannagan, Peter	Meeting with C. Barrazotto (Deloitte) to discuss trade name impairment valuation project.	\$561.00	0.4	\$224.40
02/21/2018				
Barrazotto, Chip	Create a historical balance sheet for Westinghouse.	\$388.00	2.1	\$814.80
Barrazotto, Chip	Create an exhibit to estimate the fair value of the Westinghouse Trade Name using the relief from royalty valuation method and financial information provided by Westinghouse.	\$388.00	3.5	\$1,358.00
Barrazotto, Chip	Create an exhibit to estimate the Internal Rate of Return using the financial information and projections provided by Westinghouse.	\$388.00	3.4	\$1,319.20
02/22/2018				
Barrazotto, Chip	Create an exhibit in the Trade Name valuation model to estimate the weighted average return on assets.	\$388.00	2.7	\$1,047.60
Barrazotto, Chip	Review and edit the trade name valuation model, including current exhibits.	\$388.00	3.2	\$1,241.60
Barrazotto, Chip	Update trade name valuation model.	\$388.00	2.6	\$1,008.80
02/23/2018				
Barrazotto, Chip	Edit Westinghouse trade name valuation model.	\$388.00	2.2	\$853.60
Barrazotto, Chip	Update industry, company, economic and valuation analysis summary sections of the Westinghouse trade name impairment testing report.	\$388.00	3.6	\$1,396.80
Barrazotto, Chip	Prepare draft of report for Westinghouse trade name impairment testing valuation.	\$388.00	3.2	\$1,241.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

January 01, 2018 - May 31, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
02/23/2018				
Barrazotto, Chip	Discuss trade name impairment test model with P. Hannagan (Deloitte).	\$388.00	0.5	\$194.00
Hannagan, Peter	Discuss trade name impairment test model with C. Barrazotto (Deloitte).	\$561.00	0.5	\$280.50
02/26/2018				
Barrazotto, Chip	Revise Westinghouse trade name valuation exhibit.	\$388.00	3.1	\$1,202.80
Barrazotto, Chip	Update trade name valuation sections of the Westinghouse trade name impairment report.	\$388.00	3.4	\$1,319.20
02/27/2018				
Barrazotto, Chip	Revise Westinghouse trade name valuation exhibit.	\$388.00	1.1	\$426.80
02/28/2018				
Barrazotto, Chip	Update the trade name impairment analysis for the new tax rate.	\$388.00	0.3	\$116.40
03/01/2018				
Barrazotto, Chip	Analyze exhibits in Westinghouse trade name model were linked correctly, including updating final assumptions of draft model.	\$388.00	1.4	\$543.20
Barrazotto, Chip	Update Westinghouse trade name impairment model.	\$388.00	2.7	\$1,047.60
Hannagan, Peter	Review valuation model for Westinghouse trade name impairment test.	\$561.00	2.4	\$1,346.40
03/02/2018				
Hannagan, Peter	Read emails from J. Hiltz (Westinghouse) regarding trade name impairment test information.	\$561.00	1.0	\$561.00
Hannagan, Peter	Provide comments to C. Barrazotto (Deloitte) via email on first draft of impairment test model.	\$561.00	2.9	\$1,626.90

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

January 01, 2018 - May 31, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
03/05/2018				
Barrazotto, Chip	Meeting with P. Hannagan (Deloitte), C. Weber (Westinghouse), and J. Hiltz (Westinghouse) to discuss trade name impairment valuation project.	\$388.00	0.4	\$155.20
Barrazotto, Chip	Update Westinghouse trade name impairment model based on meeting with P. Hannagan, C. Weber, and J. Hiltz.	\$388.00	2.4	\$931.20
Barrazotto, Chip	Update Westinghouse trade name impairment model.	\$388.00	3.3	\$1,280.40
Hannagan, Peter	Review draft interim trade name impairment test analysis.	\$561.00	1.6	\$897.60
Hannagan, Peter	Meeting with C. Barrazotto (Deloitte), C. Weber (Westinghouse), and J. Hiltz (Westinghouse) to discuss trade name impairment valuation project.	\$561.00	0.4	\$224.40
03/06/2018				
Adams, Keith	Review draft trade name impairment test.	\$640.00	2.0	\$1,280.00
Barrazotto, Chip	Finalize first draft of the trade name impairment model.	\$388.00	2.2	\$853.60
Hannagan, Peter	Review revised draft interim trade name impairment test analysis.	\$561.00	1.9	\$1,065.90
03/07/2018				
Adams, Keith	Review revised draft trade name impairment test.	\$640.00	1.9	\$1,216.00
03/08/2018				
Ramakrishnan, Swetha	Perform math check for trade name valuation model for Westinghouse.	\$388.00	3.0	\$1,164.00
03/12/2018				
Barrazotto, Chip	Perform additional Nuclear/Electric Industry research to finalize respective sections of the trade name impairment report.	\$388.00	3.3	\$1,280.40
Barrazotto, Chip	Update trade name impairment report.	\$388.00	3.2	\$1,241.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

January 01, 2018 - May 31, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
03/13/2018				
Barrazotto, Chip	Set up archive for Westinghouse trade name impairment documents.	\$388.00	1.7	\$659.60
Barrazotto, Chip	Review Westinghouse trade name impairment model.	\$388.00	2.7	\$1,047.60
Hannagan, Peter	Review additional information provided by J. Hiltz (Westinghouse) for trade name impairment test.	\$561.00	1.1	\$617.10
03/14/2018				
Barrazotto, Chip	Gather materials to respond to initial review comments in regards to the Westinghouse Trade Name impairment model.	\$388.00	2.3	\$892.40
03/16/2018				
Barrazotto, Chip	Meeting with P. Hannagan (Deloitte) and J. Hiltz (Westinghouse) to discuss certain exhibits and balance sheet items for the Westinghouse trade name impairment model.	\$388.00	0.5	\$194.00
Hannagan, Peter	Meeting with C. Barrazotto (Deloitte) and J. Hiltz (Westinghouse) to discuss certain exhibits and balance sheet items for the Westinghouse trade name impairment model.	\$561.00	0.5	\$280.50
03/26/2018				
Barrazotto, Chip	Update Westinghouse trade name impairment model.	\$388.00	2.3	\$892.40
Hannagan, Peter	Review trade name impairment test report.	\$561.00	3.4	\$1,907.40
03/27/2018				
Barrazotto, Chip	Update Westinghouse trade name impairment report.	\$388.00	1.7	\$659.60
03/28/2018				
Adams, Keith	Review Westinghouse trade name impairment test narrative report.	\$640.00	1.2	\$768.00
03/29/2018				
Hannagan, Peter	Address review comments on trade name impairment test report.	\$561.00	0.5	\$280.50

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

January 01, 2018 - May 31, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
04/02/2018				
Barrazotto, Chip	Finalize Westinghouse trade name impairment report.	\$388.00	1.8	\$698.40
04/03/2018				
Barrazotto, Chip	Archive final workpapers for Westinghouse trade name impairment analysis.	\$388.00	1.7	\$659.60
04/04/2018				
Kandukuri, Pavani	Review deliverables for Westinghouse trade name impairment test.	\$388.00	0.3	\$116.40
04/05/2018				
Moss, Kevin	Review deliverables for Westinghouse trade name impairment test.	\$640.00	1.5	\$960.00
04/09/2018				
Barrazotto, Chip	Respond to PwC's questions regarding the trade name impairment model, including preparation of supporting documentation.	\$388.00	2.2	\$853.60
Hannagan, Peter	Review trade name impairment model and supporting documentation.	\$561.00	2.1	\$1,178.10
04/12/2018				
Barrazotto, Chip	Revise trade name impairment test report.	\$388.00	0.5	\$194.00
04/16/2018				
Moss, Kevin	Review revised deliverables for Westinghouse trade name impairment test.	\$640.00	1.5	\$960.00
05/17/2018				
Barrazotto, Chip	Finalize trade name impairment report/exhibits.	\$388.00	1.0	\$388.00
05/21/2018				
Barrazotto, Chip	Consolidated the finalized trade name impairment report and exhibits and sent to Westinghouse.	\$388.00	0.5	\$194.00
Subtotal for Trade Name Impairment Test:			117.9	\$52,141.90

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

January 01, 2018 - May 31, 2018

Date	Description	Rate	Hours	Fees
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Z- Preparation of Fee Applications

05/14/2018

Abrom, Carisa	Prepare third interim fee application.	\$350.00	1.8	\$630.00
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Subtotal for Z- Preparation of Fee Applications:			1.8	\$630.00
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Total			119.7	\$52,771.90
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Recapitulation

Name	Rate	Hours	Fees
Adams, Keith	\$640.00	6.8	\$4,352.00
Moss, Kevin	\$640.00	3.0	\$1,920.00
Hannagan, Peter	\$561.00	22.7	\$12,734.70
Barrazotto, Chip	\$388.00	80.9	\$31,389.20
Kandukuri, Pavani	\$388.00	0.3	\$116.40
Ramakrishnan, Swetha	\$388.00	3.0	\$1,164.00
Sawyer, Thomas	\$388.00	1.2	\$465.60
Abrom, Carisa	\$350.00	1.8	\$630.00